United Nations A/64/660/Add.9

General Assembly

Distr.: General
23 April 2010

Original: English

Sixty-fourth session
Agenda items 146 and 157

Administrative and budgetary aspects of the financing of the United Nations peacekeeping operations

Financing of the United Nations Mission in Liberia

Financial performance report for the period from 1 July 2008 to 30 June 2009 and proposed budget for the period from 1 July 2010 to 30 June 2011 of the United Nations Mission in Liberia

Report of the Advisory Committee on Administrative and Budgetary Questions

Appropriation for 2008/09	$603,708,000
Expenditure for 2008/09	$593,468,900
Unencumbered balance for 2008/09	$10,239,100
Appropriation for 2009/10	$560,978,700
Projected expenditure for 2009/10[a]	$558,822,700
Estimated unencumbered balance for 2009/10[a]	$2,156,000
Proposal submitted by the Secretary-General for 2010/11	$536,049,600
Recommendation of the Advisory Committee for 2010/11	$529,760,000

[a] Estimates as at 31 March 2010 (see annex I).

10-32706 (E) 300410

Please recycle

I. Introduction

1. **The recommendation of the Advisory Committee on Administrative and Budgetary Questions set out in paragraph 54 below would entail a reduction of $6,289,600 in the proposed budget for the maintenance of the United Nations Mission in Liberia (UNMIL) for the period from 1 July 2010 to 30 June 2011 (A/64/647).**

2. The Advisory Committee's general report on administrative and budgetary aspects of the United Nations peacekeeping operations (A/64/660) contains its views and recommendations on a number of cross-cutting issues. Consequently, in the paragraphs below, the Committee deals with resources and other items that relate specifically to UNMIL. The general report also contains the comments of the Committee on the presentation of the reports.

3. In considering the proposals of the Secretary-General for UNMIL for the period from 1 July 2010 to 30 June 2011, the Committee has taken into account the recommendations of the Board of Auditors related to the Mission and made specific comments thereon in paragraphs 49 to 52 below. The report of the Advisory Committee on the report of the Board of Auditors on United Nations peacekeeping operations (A/64/5 (Vol. II)) is contained in document A/64/708. **The Committee reiterates the need for the expeditious implementation of the relevant recommendations of the Board of Auditors (see para. 49 below).**

4. The documents reviewed and used for background by the Advisory Committee in its consideration of the financing of UNMIL are listed at the end of the present report.

II. Financial performance report for the period from 1 July 2008 to 30 June 2009

5. By its resolution 62/263, the General Assembly appropriated an amount of $603,708,000 gross ($592,066,700 net) for the maintenance of UNMIL for the period from 1 July 2008 to 30 June 2009. Expenditures for the period totalled $593,468,900 gross ($582 million net). The resulting unencumbered balance of $10,239,100 gross represents 1.7 per cent of the appropriation and reflects underexpenditures of $4,833,300 under military and police personnel, $368,400 under civilian personnel and $5,037,400 under operational costs. An analysis of variances is provided in paragraphs 30 to 51 of the performance report on the budget of UNMIL for the period from 1 July 2008 to 30 June 2009 (A/64/601).

6. The underexpenditures are attributable mainly to the following factors:

(a) Military contingents ($10,212,700). Faster than projected drawdown in the level of deployment of contingent personnel during the reporting period resulted in lower requirements for troop cost reimbursement and contingent-owned equipment as well as rations. Actual deployment averaged 10,659 contingent personnel, compared to a projected average strength of 11,502 contingent personnel;

(b) National staff ($1,932,300). The variance is owed to higher than anticipated vacancy rates with respect to the recruitment of National Officers (with an actual average vacancy rate of 24 per cent compared with a budgeted rate of

10 per cent) and national General Service staff (with an actual average vacancy rate of 7.1 per cent compared with a budgeted rate of 5 per cent);

(c) Facilities and infrastructure ($2,185,700). Reduced requirements are mainly owed to lower requirements with respect to the reimbursement of troop-contributing countries for contingent-owned self-sustainment equipment owing to the faster than anticipated drawdown of military contingent personnel;

(d) Communications ($2,678,200). The unutilized balance stems from lower requirements for self-sustainment of military contingent personnel owing to the drawdown, combined with some troop-contributing countries not being fully self-sustained in communications equipment, as well as the non-implementation of the second phase of the anti-rape campaign and activities to publicize the work of the Truth and Reconciliation Commission;

(e) Medical ($1,027,900). The unspent balance is attributable mainly to lower requirements for reimbursement of troop-contributing Governments for medical costs owing to the faster than anticipated drawdown and reduced requirements for supplies owing to the utilization of existing stocks of drugs and medical consumables;

(f) Special equipment ($1,788,000). Lower requirements resulted from reduced requirements for the cost of reimbursement for special equipment owing to the faster than anticipated drawdown, combined with some troop-contributing countries not being fully self-sustained in explosive ordnance devices;

(g) Other supplies, services and equipment ($1,435,300). The unspent balance is attributable mainly to reduced requirements for freight and related costs owing to a lower quantity of inter-mission shipments than anticipated.

7. The underexpenditures were partially offset by increased requirements under:

(a) Military observers ($1,484,000). The increased requirements for military observers are largely owing to the slower than anticipated drawdown in the level of military observers, with an actual average deployment of 172 observers compared to a projected average of 160, combined with the increase in the mission subsistence allowance effective 1 July 2008, which rose by 11.5 per cent for the first 30 days and 4.1 per cent for subsequent days;

(b) United Nations police ($3,572,600). The increased requirements for United Nations police are owing to the slower than projected drawdown in the deployment of United Nations police, with an actual average of 479 police officers compared to a projected average of 463 officers, as well as to the increase in the mission subsistence allowance rates and higher than anticipated cost of rotation travel;

(c) Formed police units ($322,800). The increased strength of formed police units personnel from 605 personnel to the authorized strength of 845 personnel resulted in additional requirements for reimbursement to contributing Governments; emplacement and rotation travel; and freight and deployment of contingent-owned equipment;

(d) International staff ($686,300). The additional requirements are attributable primarily to increased requirements with respect to common staff cost owing to the conversion of 64 staff members from appointments of limited duration to fixed-term appointments with attendant entitlements and increased net base salary and common staff costs effective 1 January 2009;

(e) United Nations Volunteers ($668,400). The increased requirements for United Nations Volunteers are largely the result of an increase in the volunteers living allowance for the dependency category of payments and in the rate of hazard pay, as well as to the payment of a settling-in grant at a higher-than-budgeted rate for 68 Volunteers, rather than the 62 anticipated;

(f) General temporary assistance ($209,200). Increased requirements stem mainly from the full encumbrance of the international positions for the entire reporting period, the higher than anticipated grade level of the professional staff (budgeted P-4, step VI, compared to the actual grade of P-4, step XIV), an increase in the base salary of professional and field service staff and the unforeseen cost of 14 individual contractors to serve as translators and interpreters;

(g) Official travel ($139,900). The additional requirements are mainly attributable to increased travel by Mission personnel outside the mission area to attend meetings and conduct selection assessment tests in police-contributing countries and within the Mission area to provide administrative and technical support, combined with the unforeseen cost of the travel of the technical assessment mission in Liberia;

(h) Ground transportation ($1,872,700). The increased requirements are owed mainly to the acquisition of a fire truck to upgrade the fire safety position in the Mission; increased expenditures for petrol, oil and lubricants, owing to a 4.4 per cent increase in the price of diesel fuel; and the high cost of repairs and maintenance of the Mission's aged vehicle fleet;

(i) Air transportation ($1,053,700). The additional requirements are owed to: (i) the increased cost of rental and operation of the helicopter fleet, which stemmed from the deployment of an additional Mi-26 helicopter for troop and equipment transport; (ii) a 9.8 per cent increase in the price of aviation fuel, combined with additional flights for medical evacuation; and (iii) additional landing cost at various airports in connection with the rotation of military contingents;

(j) Information technology ($1,069,100). The higher requirements are owed mainly to the replacement of obsolete desktop and laptop computers, servers and non-standardized network switches that were uneconomical to repair, as well as spare parts and the purchase of increased quantities of consumables owing to the delayed delivery of network printers.

8. The comments of the Advisory Committee on the information presented in the performance report (A/64/601) on individual objects of expenditure can be found, where relevant, in the discussion of the proposed budget for the period from 1 July 2010 to 30 June 2011 (A/64/647) in the paragraphs below.

III. Financial position and information on performance for the current period

9. The Advisory Committee was informed that, as at 28 February 2010, a total of $4,481,631,100 had been assessed on Member States in respect of UNMIL since its inception. Payments received as at the same date amounted to $4,253,010,400. As at 12 April 2010, the cash position of the Mission was $186,000,000. Taking into account the three-month operating reserve of $82,031,500, the remaining cash balance of $103,968,500 was sufficient to allow for reimbursements to troop-contributing countries at the next scheduled payment for the period starting June 2010.

10. The Advisory Committee was informed that troop-cost reimbursements were fully paid up as at 28 February 2010 and that the amount of $42,380,000 owing as at 31 December 2009 for contingent-owned equipment had been reimbursed to troop-contributing countries on 8 April 2010. In respect of death and disability compensation, 161 claims estimated at $3,023,600 had been received as at 31 March 2010 since the inception of the Mission; 29 claims, estimated at $876,500, were outstanding. **The Advisory Committee expects that the outstanding claims will be settled expeditiously.**

11. The Advisory Committee was informed that, as at 31 March 2010, the incumbency of UNMIL for the period from 1 July 2009 to 30 June 2010 was as follows:

	Authorized[a]	*Encumbered*	*Vacancy rate (percentage)*
Military observers	133	126	5.3
Military contingent personnel	10 232	8 955	12.5
United Nations police	498	444	10.8
Formed police units	845	845	—
Government-provided personnel	32	27	15.6
International staff	544	441	18.9
National staff	1 037	989	4.6
Temporary international staff	2	2	—
Temporary national staff	1	1	—
United Nations Volunteers	237	209	11.8

[a] Represents the highest authorized strength for the period.

12. The Advisory Committee was informed that the high vacancy rate of international staff was in some measure attributable to a reluctance on the part of international staff to remain in a peacekeeping mission that was perceived to be winding down. **The Advisory Committee emphasizes the need to ensure that adequate staffing levels are maintained during the drawdown stage. To that end, the Committee encourages UNMIL to draw on the lessons learned from the experience of other missions.**

13. The Advisory Committee was provided with a table on current and projected expenditure for the period from 1 July 2009 to 30 June 2010 (see annex I). Expenditure for the period as at 31 March 2010 amounted to $365,192,400. At the end of the current financial period, the estimated total expenditure would amount to $558,822,700 against the appropriation of $560,978,700, leaving a projected unencumbered balance of $2,156,000.

IV. Proposed budget for the period from 1 July 2010 to 30 June 2011

A. Mandate and planned results

14. The mandate of UNMIL was established by the Security Council in its resolution 1509 (2003). The most recent extension of the mandate was authorized by the Council in its resolution 1885 (2009), by which it extended the mandate until 30 September 2010.

15. The Advisory Committee recalls that, in its resolution 1885 (2009), the Security Council endorsed the implementation of the third stage of the drawdown of UNMIL, from October 2009 to May 2010, through the repatriation of 2,029 military personnel, 3 attack helicopters and 72 armoured personnel carriers, leaving the Mission's military strength at 8,202 personnel and keeping the police component at its current strength.

16. The Advisory Committee notes that UNMIL forces will consolidate their locations and bases and shift to a more mobile posture in order to provide a security umbrella throughout the country using increased patrolling and vehicle checkpoints. The Mission will support the national armed forces through continued training; the United Nations police will focus on providing on-the-job mentoring and technical advice to the Liberian National Police. UNMIL will also continue to support the military guard force located in Freetown to provide security to the Special Court for Sierra Leone.

17. The Advisory Committee further recalls that, in its resolution 1885 (2009), the Security Council authorized UNMIL to assist the Liberian Government with the 2011 general presidential and legislative elections, including through the provision of logistical support, the coordination of international assistance and support for national institutions to conduct the elections. The Committee notes that no additional provision, other than for consultants, has been made in the budget for the period from 1 July 2010 to 30 June 2011 because the full extent of requirements for electoral assistance cannot be determined at the current time.

18. The Advisory Committee notes that the final phase of the disarmament, demobilization and reintegration programme was completed in July 2009 and that no further training of ex-combatants will take place. It is estimated that some 97,000 ex-combatants benefited from the programme since its inception in 2004. The Committee further notes that UNMIL continues to monitor sensitive areas with concentrations of ex-combatants and to make policy recommendations on how to address remaining reintegration needs.

B. Resource requirements

19. The proposed budget for UNMIL for 2010/11 amounts to $536,049,600, representing a decrease of $24,929,100, or 4.4 per cent, in gross terms, compared with the apportionment of $560,978,700 for 2009/10. An analysis of variances is provided in paragraphs 60 to 76 of the proposed budget (A/64/647).

20. The proposed budget provides for the deployment of 133 military observers, 8,069 military contingent personnel, 498 United Nations police officers, 845 formed police unit personnel, 32 Government-provided personnel, 543 international staff (including 2 temporary positions), 1,041 national staff (including 1 temporary position) and 237 United Nations Volunteers.

21. Upon inquiry, the Advisory Committee was informed that 100 members of the Mongolian Guard Force at the Special Court for Sierra Leone were repatriated as at 28 February 2010, although the costing for that personnel for the full year was included in the proposed budget Secretary-General. As a result of the repatriation, the estimated requirements related to military contingents were reduced from $228,943,400 to $226,016,700, resulting in a reduction of $2,926,700. **Consequently, the Committee recommends that the proposed budget should be reduced by that amount.**

1. Military and police personnel

Category	*Approved 2009/10*[a]	*Proposed 2010/11*[b]	*Variance*
Military observers	133	133	—
Military contingent personnel	10 232	8 069	(2 163)
United Nations police	498	498	—
Formed police units	845	845	—

[a] Represents the highest authorized strength for the period.
[b] See paras. 23-24 below.

22. The proposed budget for military and police personnel for the period from 1 July 2010 to 30 June 2011 amounts to $241,688,000, a decrease of $40,812,500, or 14.4 per cent, compared with the apportionment for 2009/10.

23. The reduced requirements for military contingents relate to a reduction from the current strength of 10,232 to 8,069 by May 2010, corresponding to the third phase of the drawdown of the military component of the Mission. A 2 per cent vacancy factor has been applied to the cost estimates for military contingents.

24. The additional requirements for United Nations police reflect a higher average deployment from an average of 470 officers for the 2009/10 financial period to the full deployment of the authorized strength of 498 officers for the 2010/11 period. A 5 per cent vacancy factor has been applied to the cost estimates. The reduced requirements for formed police units are mainly attributable to a reduction in the cost of rotation travel owing to the utilization of the Mission's assets in the rotation of personnel. **The Advisory Committee encourages UNMIL to continue to seek efficiencies in the utilization of its air assets for the rotation of personnel.**

2. Civilian personnel

Category	*Approved 2009/10*	*Proposed 2010/11*	*Variance*
International staff	544	541	(3)
National staff	1 037	1 040	3
United Nations Volunteers	237	237	—
Temporary positions	3	3	—
Government-provided personnel (corrections officers)	32	32	—

25. The proposed budget for civilian personnel for the period from 1 July 2010 to 30 June 2011 amounts to $123,796,600, an increase of $3,716,700, or 3.1 per cent, compared with the apportionment of $120,079,900 for 2009/10. The increased requirements are attributable mainly to the application of the new methodology for computing international staff costs pursuant to General Assembly resolution 63/250, increased costs for United Nations Volunteers with respect to living allowance and hazard pay combined with repatriation and settle-in grant. Increased costs are also reflected under consultancy services that will be required to support the upcoming presidential and legislative elections in addition to the ongoing reforms of the national rule of law sector (prosecutors, defence counsel and law reform institutions). A delayed recruitment factor of 15 per cent has been applied to the estimates for international staff costs, while a factor of 5 per cent has been applied to the estimates for national staff and United Nations Volunteers costs.

26. The Advisory Committee was informed that the focus of training was to improve the skills of national staff with a view to enabling them to find employment outside the Mission subsequently.

27. The Advisory Committee notes that efforts are being made by UNMIL to assist national staff in identifying job opportunities through the establishment of a career development centre, which has created links with local employers and relays local vacancy announcements to national staff. **The Advisory Committee welcomes these efforts and considers them a practice that could be emulated by other peacekeeping missions.**

28. The Advisory Committee was further informed that no reductions in posts had been proposed in the civilian component of UNMIL owing to the need to retain capacity to support the elections scheduled to take place in 2011. However, as was mentioned in paragraph 17 above, the actual requirements for such capacity remain to be determined.

Recommendations on posts

29. A summary of the proposed staffing changes is presented in annex II to the present report. The Advisory Committee notes the proposed establishment of one P-4 post for a Security Sector Reform Adviser, the conversion of three international posts (1 P-4, 1 P-2 and 1 Field Service) to National Officer posts, the reclassification of three national General Service posts to National Officer posts and the abolishment of one Field Service post in the Medical Section.

30. With regard to the P-4 post, the Committee notes that the post was previously funded by a donor country but that the funding has expired. According to the Secretary-General, there is a need for a Security Sector Reform Adviser to pursue a comprehensive approach to security sector reform. The Committee was further informed that the Adviser will keep the Special Representative informed of all related issues within the Mission, Liberia and the subregion, and will develop and maintain close working relationships with the various security sector reform sponsors, implementing organizations and neighbouring security infrastructure to ensure a common, coherent and consistent approach to the design, development, sustainability and implementation of the new Liberian security system.

31. The Committee received the further explanation that the Deputy Special Representative of the Secretary-General (Rule of Law) is responsible for advising on activities relating to the police, Liberia's Bureau of Immigration and Naturalization and corrections. The Security Sector Reform Adviser will advise the Special Representative on all security sector reform-related issues within the Mission, will design the Mission strategy for support to security sector reform and will act as the focal point for the strategy in coordination with the Deputy Special Representative (Rule of Law), Force Commander, and Deputy Special Representative of the Secretary-General (Recovery and Governance).

32. Upon inquiry, the Advisory Committee was informed that early security sector reform efforts in the Mission had focused on the restructuring of the armed forces and the police. However, given the interlinkages among the components of security sector reform, including the rule of law, the Mission had intensified its efforts to ensure that equal attention was given to all those components. **The Advisory Committee is of the view that, while it is not generally advisable to increase the number of posts in a mission at the stage of drawdown that UNMIL has reached, there is justification for extending the functions of the Security Sector Reform Adviser, particularly in the light of the transition towards peacebuilding in the Mission area.**

33. The Advisory Committee notes that the conversion of three international posts to National Officer posts and the reclassification of three national General Service staff posts to National Officer posts is intended to ensure balanced representation of national and international staff in the Human Rights and Protection Section. The Committee welcomes the conversion, which is also in line with the efforts to build national capacity as the drawdown of the Mission proceeds.

34. **The Committee recommends approval of the staffing proposals of the Secretary-General for UNMIL for the period 2010/2011.**

3. Operational costs

Apportioned 2009/10	*Proposed 2010/11*	*Variance*
$158 398 300	$170 565 000	$12 166 700

35. The estimated operational requirements for the period from 1 July 2010 to 30 June 2011 reflect an increase of $12,166,700, or 7.7 per cent, compared with the appropriation for 2009/10.

36. The increase, which is proposed under air transportation ($11,215,300), facilities and infrastructure ($1,010,700), naval transportation ($309,400), consultants ($297,500), official travel ($258,700) and ground transportation ($257,400), is offset in part by reduced requirements under communications ($412,100), other supplies, services and equipment ($375,700), special equipment ($242,400) and medical ($194,100).

Fuel

37. The estimates for fuel requirements for the period 2010/11 total $22.9 million, an increase of $5 million (27.9 per cent) over the 2009/10 period. That increase comes in spite of a projected decrease in total fuel consumption from 37.6 million litres in 2009/10 to 35.6 million litres in 2010/11, as well as lower prices for diesel fuel, petrol, kerosene and aviation fuel. Upon inquiry, the Advisory Committee was informed that the reason for the increase, despite lower projected fuel consumption and fuel prices, was that the increase was relative to the provision for fuel in the 2009/10 period, which had been reduced from the budgeted amount of $42.3 million to $17.9 million.

Vehicle replacement

38. The Advisory Committee notes that the proposed budget for UNMIL for the 2010/11 period includes a provision for the replacement of 109 ground transportation vehicles at a projected cost of $3,355,100. Upon inquiring as to the necessity of replacing these vehicles, given that the Mission has reached the drawdown stage, the Committee was informed that some of the vehicles have reached their life expectancy and others have suffered structural damage owing to the poor road conditions in Liberia and cannot economically be made roadworthy.

Air transportation

39. The estimates for air transportation for the period 2010/11 total $64,670,000, an increase of $11,215,300 (21 per cent) compared to the apportionment for 2009/10 of $53,454,700. The provision will cover the requirements of operation of 3 fixed-wing and 16 rotary-wing aircraft, including 11 military-type aircraft for 9,747 flying hours (1,937 for the fixed-wing aircraft and 7,810 for the 16 rotary-wing aircraft), including domestic and regional shuttle flights for passengers and cargo, troop rotations, ad hoc flights, casualty and medical evacuation flights, search and rescue flights, border patrols and other military flights. The Advisory Committee notes that the increased requirements stem primarily from the increased cost of air transportation rental and operation. In the 2010/11 period that cost is estimated to total $14,962,500 for fixed-wing aircraft, an increase of 18 per cent compared with the previous period, and to total $40,151,200 for rotary aircraft, an increase of 20.2 per cent from the previous period.

40. Upon inquiry, the Advisory Committee was informed that the contract for the rental of the B-757-200 aircraft would end on 4 October 2010, and that increased requirements were an estimation of the costs under the new contract during the 2010/11 financial period. It was further informed that in general all contracts are three-year contracts and that it is prudent to estimate an increased cost at the time of establishing new contracts. At the same time, the Committee was informed that the Department of Field Support was engaging in strategies to manage the increases in

aircraft rental costs, including through sharing capacity between neighbouring field operations, ensuring the most cost-effective procurement and giving the Joint Movement Control Centre a greater role in advance planning to ensure the optimal use of all modes of transport. Inter-agency agreements were also being developed to meet surge requirements, thus minimizing the need for standing capacity. **The Advisory Committee expects UNMIL to provide updated information on the effectiveness of those strategies chosen to better manage costs for air operations in the next proposed budget submission.**

41. **In view of the reduction of 2,163 military personnel in the Mission, the Advisory Committee recommends a reduction of $3,233,500 in the proposed requirements for air transportation.**

Official travel

42. The estimated requirements for official travel for the 2010/11 period amount to $2,838,600, representing an increase of $258,700 (10 per cent) over the apportionment for the preceding period. The Secretary-General indicates that the increase is owed primarily to a higher number of external training courses and workshops for international staff. **The Advisory Committee is of the view that, at the current stage of drawdown of UNMIL, the proposed increase in official travel is not fully justified. The Committee accordingly recommends a reduction of $129,400 in the proposed requirements for official travel.**

Consultants

43. The estimated requirements for consultants for the 2010/11 period total $1,295,000, an increase of $297,500 (or 29.8 per cent). These consultancy services are intended to support the preparation of presidential and legislative elections and to provide legal consultants to assist prosecutors and public defence counsels as well as the Law Reform Commission. **The Advisory Committee stresses that those consultancy services that are intended to support the elections should be drawn upon only as required.**

Quick-impacts projects

44. The Advisory Committee notes that in the 2008/09 period, some 99 per cent of the apportionment of $1,000,000 for quick-impact projects was encumbered, although some projects were subsequently abandoned by the implementing partner. The projects focused on improvements to the rule of law infrastructure in rural areas, including at magistrate courts, police stations, immigration offices and border posts. According to UNMIL, the implementation of projects is sometimes delayed in outlying and border areas owing to poor road infrastructure and heavy rains, which hinder the transportation of construction materials from Monrovia. The Committee also notes that 78 per cent of the apportionment of $1 million for quick-impact projects for the 2009/10 period remained unencumbered as at 31 March 2010.

45. For the period 2010/11, 40 quick-impact projects are foreseen, with total estimated requirements of $1,000,000, although no details on specific intended projects were provided. **The Committee expects UNMIL, drawing on its experience in implementing quick-impact projects, to make efforts to ensure the effective utilization of the appropriation provided for these projects in accordance with established guidelines.**

4. Other

Realignment of the Communications and Public Information Office

46. In July 2008, a one-year pilot programme was undertaken in which the Communications and Public Information Office was transferred from the Office of the Special Representative of the Secretary-General to the Mission Support component. This transfer proved successful and was continued in 2009/10. The Advisory Committee was informed that the transfer has optimized management and operational efficiencies. The Special Representative of the Secretary-General continues to focus her efforts on providing strategic direction for public information, while the Director of Mission Support is responsible for the administrative management of the Office and for operational support to all public information components of the Mission. **The Advisory Committee has no objection to the formalization of the transfer in the 2010/11 budget year.**

Efficiency gains

47. With respect to the reference in paragraph 35 of the performance report on the budget of UNMIL for the period from 1 July 2008 to 30 June 2009 (A/64/601) to savings attributed to the non-purchase of rations, **the Advisory Committee wishes to point out that, while it encourages peacekeeping missions to present efficiency gains it has identified or achieved, such gains should not be confused with underexpenditures. Instead, efficiency gains are made through the streamlining or restructuring of processes to achieve the same result with fewer resources. The Advisory Committee expects any efficiency gains to be reflected in the performance report.**

Gender

48. The Advisory Committee notes that UNMIL has made progress towards increasing the number of female officers in the Liberian National Police to 20 per cent, thanks in part to the efforts of the Liberian Government. Challenges include cultural sensitivities, a limited pool of candidates with the minimum educational requirements and a lack of programmes to address the needs of female police officers. The Committee further notes that the United Nations police has assisted the Liberian National Police in taking significant measures to overcome these obstacles. The Committee was informed that a number of specific projects have been identified, including recruitment drives targeting women to train at the National Police Training Academy, that could help achieve the 20 per cent benchmark, but that the success of these projects will depend on receiving support from donors. **The Committee welcomes this progress and encourages UNMIL to continue its efforts to increase the percentage of female officers in the Liberian National Police.**

Recommendations of the Board of Auditors

49. In its report on the financial report and audited financial statements for United Nations peacekeeping operations for the 12-month period from 1 July 2008 to 30 June 2009 (A/64/5 (Vol. II)), the Board of Auditors made a number of comments and recommendations on financial and management issues at UNMIL, including with respect to results-based budgeting, procurement, expendable and non-expendable property, write-off and disposal of items, stock ratios and surpluses, vehicle replacement and the monitoring of maintenance costs, strategic fuel

management, aviation budgeting, information technology and communications policies, human resources management and quick-impact projects.

50. With respect to paragraph 82 of the report of the Board of Auditors referring to the acquisition of 55 fuel tanks that had required modification before they could be put into use, the Advisory Committee was informed that since 2006, when the incident had occurred, UNMIL had implemented a double check and confirmation procedure to avoid a recurrence. Before procuring goods or services through established systems contracts, the UNMIL Procurement Section verifies if the specifications indicated in the requisition(s) are in accordance with the goods and services listed in the systems contracts. The procedure ensures that only mission-specific items are ordered, while any flaws or gaps in the contracts are sent to United Nations Headquarters for correction before orders are issued.

51. With respect to the issue of inappropriate acquisition planning in general, which results in a surplus of non-expendable property, it was explained that UNMIL prepares a comprehensive acquisition plan at the start of every financial year and reviews requirements every quarter to minimize surplus non-expendables. On the basis of those reviews, new acquisition plans are developed in line with the operational requirements of the Mission.

52. In response to paragraph 129 of the Board of Auditors report regarding inconsistencies in the preparation of technical reports, the Advisory Committee was informed that UNMIL had conducted an evaluation of the processes, procedures and capacity of personnel involved in the preparation of technical evaluation reports and had determined that the source of the problem was the initial technical evaluation criteria. The contracts unit under the Procurement Section embarked on training of the relevant personnel. Follow-up coordination meetings were also held and samples of evaluation criteria considered as best practices were provided to all personnel involved. As a result, there has been noted improvement. As at 18 March 2010, all technical evaluation reports in the 2009/10 financial year had been acceptable for the Local Contracts Committee. **The Advisory Committee is of the view that UNMIL should share with other missions the lesson learned on the need for training in compliance with the United Nations Procurement Manual.**

V. Conclusion

53. The action to be taken by the General Assembly in connection with the financing of UNMIL for the period from 1 July 2008 to 30 June 2009 is indicated in paragraph 52 of the performance report (A/64/601). **The Advisory Committee recommends that the unencumbered balance of $10,239,100, as well as other income and adjustments in the amount of $13,570,400, be credited to Member States in a manner to be determined by the General Assembly.**

54. The action to be taken by the General Assembly in connection with the financing of UNMIL for the period from 1 July 2010 to 30 June 2011 is indicated in paragraph 77 of the proposed budget (A/64/647). **The Advisory Committee recommends that the General Assembly appropriate a total amount of $529,760,000 for the maintenance of the Mission for the 12-month period from 1 July 2010 to 30 June 2011, subject, for the period from 1 October 2010 to 30 June 2011, to the continuation of the mandate of UNMIL by the Security Council beyond 30 September 2010.**

Documentation

- Performance report on the budget of the United Nations Mission in Liberia for the period from 1 July 2008 to 30 June 2009 (A/64/601)
- Budget for the United Nations Mission in Liberia for the period from 1 July 2010 to 30 June 2011 (A/64/647)
- Nineteenth progress report of the Secretary-General on the United Nations Mission in Liberia (S/2009/411)
- Report of the Advisory Committee on Administrative and Budgetary Questions on the administrative and budgetary aspects of the financing of the United Nations peacekeeping operations (A/64/660)
- Financial performance report for the period from 1 July 2007 to 30 June 2008 and proposed budget for the period from 1 July 2009 to 30 June 2010 of the United Nations Mission in Liberia: Report of the Advisory Committee on Administrative and Budgetary Questions (A/63/746/Add.8)
- General Assembly resolution 63/296 on the financing of the United Nations Mission in Liberia
- Security Council resolutions 1509 (2003), 1836 (2008) and 1885 (2009)
- Financial report and audited financial statements for United Nations peacekeeping operations for the 12-month period from 1 July 2008 to 30 June 2009: Report of the Board of Auditors (A/64/5 (Vol. II))

Annex I

Current and projected expenditures for the United Nations Mission in Liberia for the period from 1 July 2009 to 30 June 2010

(Thousands of United States dollars)

	1 July 2009 to 31 March 2010			*Projected 1 April to 30 June 2010*				
	Apportionment	*Total Expenditure*	*Unencumbered balance*	*Expenditure*	*Total expenditure including projected*	*Estimated unencumbered balance as at 30 June 2010*	*Variance (percentage)*	
	(1)	*(2)*	*(3)=(1)-(2)*	*(4)*	*(5)=(2)+(4)*	*(6)=(1)-(5)*	*(7)=(6)÷(1)*	*Reasons for variance*
Military and police personnel								
Military observers	6 968 100	5 206 900	1 761 200	1 852 500	7 059 400	(91 300)	(1.3)	Overrun owing to lower actual average vacancy rate projected for the financial period.
Military contingents	230 908 400	125 317 200	105 591 200	98 384 500	223 701 700	7 206 700	3.1	Savings owing to the accelerated drawdown with consequential lower requirements for troop cost reimbursement and contingent-owned equipment.
United Nations police	24 619 000	19 581 800	5 037 200	5 843 100	25 424 900	(805 900)	(3.3)	Overrun owing to a higher level of deployment of United Nations police personnel.
Formed police units	20 005 000	10 895 800	9 109 200	8 522 900	19 418 700	586 300	2.9	Savings owing to the delayed deployment of formed police units personnel in July 2009.
Subtotal	**282 500 500**	**161 001 700**	**121 498 800**	**114 603 000**	**275 604 700**	**6 895 800**	**2.4**	
Civilian personnel								
International staff	89 325 000	59 625 300	29 699 700	27 799 500	87 424 800	1 900 200	2.1	Savings owing to an actual projected vacancy rate of 17% compared to the budgeted rate of 15%.
National staff	18 343 700	12 810 900	5 532 800	5 204 600	18 015 500	328 200	1.8	Savings owing to the lower than budgeted grade level of national General Service staff.
United Nations Volunteers	11 936 800	8 863 000	3 073 800	2 544 500	11 407 500	529 300	4.4	Savings owing to actual vacancy rate of 8% projected for the financial period compared to the budgeted rate of 5%.

	1 July 2009 to 31 March 2010			Projected 1 April to 30 June 2010				
	Apportionment	*Total Expenditure*	*Unencumbered balance*	*Expenditure*	*Total expenditure including projected*	*Estimated unencumbered balance as at 30 June 2010*	*Variance (percentage)*	
	(1)	*(2)*	*(3)=(1)-(2)*	*(4)*	*(5)=(2)+(4)*	*(6)=(1)-(5)*	*(7)=(6)÷(1)*	*Reasons for variance*
General temporary assistance	474 400	376 700	97 700	84 300	461 000	13 400	2.8	
Subtotal	**120 079 900**	**81 675 900**	**38 404 000**	**35 632 900**	**117 308 800**	**2 771 100**	**2.3**	
Operational costs								
Government-provided personnel	1 651 800	740 900	910 900	605 100	1 346 000	305 800	18.5	Savings owing to the delayed deployment of corrections officers in the first quarter of the financial period.
Civilian electoral observers	—	—	—	—	—	—	—	
Consultants	997 500	366 700	630 800	634 600	1 001 300	(3 800)	(0.4)	
Official travel	2 579 900	1 425 000	1 154 900	1 147 600	2 572 600	7 300	0.3	
Facilities and infrastructure	47 830 400	32 868 700	14 961 700	19 739 500	52 608 200	(4 777 800)	(10.0)	Overrun owing primarily to higher projected requirements with respect to petrol, oil and lubricants.
Ground transportation	12 096 000	11 344 800	751 200	2 188 300	13 533 100	(1 437 100)	(11.9)	Overrun owing primarily to higher projected requirements with respect to petrol, oil and lubricants.
Air transportation	53 454 700	52 915 200	539 500	6 463 200	59 378 400	(5 923 700)	(11.1)	Overrun owing primarily to higher projected requirements for aviation fuel combined with increased cost for rental and operation of air assets.
Naval transportation	2 805 600	2 842 000	(36 400)	140 000	2 982 000	(176 400)	(6.3)	Overrun owing primarily to higher projected requirements for petrol, oil and lubricants.
Communications	14 687 100	7 953 200	6 733 900	3 605 700	11 558 900	3 128 200	21.3	Savings owing primarily to reduced requirements for contingent-owned self-sustainment equipment owing to the accelerated drawdown.
Information technology	4 118 300	3 079 200	1 039 100	1 040 200	4 119 400	(1 100)	(0.0)	

	1 July 2009 to 31 March 2010			Projected 1 April to 30 June 2010				
	Apportionment	Total Expenditure	Unencumbered balance	Expenditure	Total expenditure including projected	Estimated unencumbered balance as at 30 June 2010	Variance (percentage)	Reasons for variance
	(1)	(2)	(3)=(1)-(2)	(4)	(5)=(2)+(4)	(6)=(1)-(5)	(7)=(6)÷(1)	
Medical	10 670 400	5 479 100	5 191 300	3 971 800	9 450 900	1 219 500	11.4	Savings owing primarily to reduced requirements for contingent-owned self-sustainment equipment owing to the accelerated drawdown.
Special equipment	2 451 800	1 260 900	1 190 900	1 163 600	2 424 500	27 300	1.1	
Other supplies, services and equipment	4 054 800	2 022 700	2 032 100	1 911 200	3 933 900	120 900	3.0	Savings owing to the use of existing stocks of ration packs for civilian staff.
Quick-impact projects	1 000 000	216 400	783 600	783 600	1 000 000	—	—	
Subtotal	**158 398 300**	**122 514 800**	**35 883 500**	**43 394 400**	**165 909 200**	**(7 510 900)**	**(4.7)**	
Gross requirements	**560 978 700**	**365 192 400**	**195 786 300**	**193 630 300**	**558 822 700**	**2 156 000**	**0.4**	
Staff assessment income	11 129 800	8 208 600	2 921 200	2 744 500	10 953 100	176 700	1.6	
Net requirements	**549 848 900**	**356 983 800**	**192 865 100**	**190 885 800**	**547 869 600**	**1 979 300**	**0.4**	
Voluntary contributions in kind (budgeted)[a]	52 800	39 600	13 200	13 200	52 800	—	—	
Total requirements	**561 031 500**	**365 232 000**	**195 799 500**	**193 643 500**	**558 875 500**	**2 156 000**	**0.4**	

[a] Inclusive of $52,800 from the Government of Germany.

Annex II

Summary of proposed changes in staffing by component for the period from 1 July 2010 to 30 June 2011

Office/Section/Unit	*Number*	*Level*	*Description*
Executive direction and management			
	+ 1	P-4	Security Sector Reform Adviser
Component 3: Rule of law			
Human Rights and Protection Section			
	- 1	P-4	Human Rights Adviser post conversion to National Officer
	- 1	P-2	Associate Human Rights Adviser post conversion to National Officer
	- 1	FS	Administrative Assistant post conversion to National Officer
	+ 3	NO	Conversion to Human Rights Officer posts as indicated above
	+ 3	NO	Reclassification to Human Rights Officer posts
	- 3	NS	Reclassification as indicated above
Component 4: Support			
Medical Section	- 1	FS	Budget Assistant post abolish
Total			
International	**- 3**		
National	**+ 3**		

Abbreviations: FS, Field Service; NO, National Officer; NS, national General Service.